

471-000-42 Instructions for Completing Form FA-66MR "Intermediate Care Facilities For The Mentally Retarded Cost Report Supplement"

Use: Form FA-66MR provides supplemental cost report information for rate determination for intermediate care facilities for the mentally retarded. The completed form is part of Form FA-66, "Report of the Long Term Care Facilities for Reimbursement." The "Certification by Officer or Administrator" included with Form FA-66 will include certification of data reported on Form FA-66MR.

Number Prepared: Form FA-66MR is completed in triplicate.

Completion: All providers participating in the NMAP, and providing intermediate care services for the mentally retarded shall complete Form FA-66MR, consisting of three schedules, Schedule B Supplement, Schedule B-1 Supplement and Schedule B-2 Supplement. The form must be completed and submitted with the facility's Form FA-66.

Schedule B Supplement - Operating Expenses: This form provides additional information and detail to the cost information reported on Schedule B of the cost report (Form FA-66). Cost information for each category is identified as personnel related, allocated or purchased service, and non-personnel.

Personnel Related Costs: Payroll and employee benefits directly associated with the ICF/MR unit are determined from the facility's accounting records. Payroll includes the actual salary and wages incurred for personal services in the ICF/MR Unit. Benefits include quantifiable remuneration incurred by the facility on behalf of the employees in addition to the payroll amount. Benefit items include, but are not limited to

1. Federal Insurance Contribution Act Tax (FICA) employer's share;
2. State and federal unemployment tax;
3. Life and health insurance;
4. Workmens Compensation Insurance;
5. Retirement/pension plan;
6. Deferred compensation;
7. Tuition fees for occupational education and training;
8. Housing allowances and identifiable housing costs; and
9. Identifiable personal transportation costs.

Total hours of service for each category should also be determined from the facility's payroll records and reported in the appropriate column for personnel related costs.

Allocated Personnel Cost or Purchased Services Purchased or contractual services include any services purchased by the facility which could otherwise be staffed by facility personnel. (Legal and certified audit services are not considered services which could otherwise be staffed by facility personnel and, therefore, will be non-personnel operating costs.) Purchased services include but are not limited to -

1. Physical therapist services;
2. Dietician services;
3. Temporary nursing services;
4. Accounting services;
5. Lawn service;
6. Mechanic services; and
7. Plumbing or other repair services.

In most cases, purchased or contracted service costs will be all personnel related. There may, however, be cases that the service contractor also bills for supplies, travel, or other non-personnel items. In cases that the billings for services provide documented evidence of the non-personnel items, the non-personnel portion of the cost may be reduced from the amount reported as purchased service and included with the amount reported as non-personnel costs.

Hours of service paid for purchased services should be reported. If hours of service is not readily available for purchased services, the facility's best estimate should be made and reported.

NOTE: For the cost report period ended June 30, 1984, purchased service hours may be omitted from the report.

Allocated cost include costs allocated to the ICF/MR Unit cost report from other facility units or the facility's home office/central administration. The personnel related portion of the allocated cost is computed as the same percentage as the personnel related portion of the total cost prior to allocation. Example:

	<u>Total</u>	<u>Personnel</u>	<u>Non-Personnel</u>
Home Office Administrative Costs	150,000	100,000	50,000
Percentages	100%	66.7%	33.3%
Total Home Office Administrative Costs	30,000		
Allocated to ICF/MR			
ICF/MR Personnel Cost $30,000 \times 66.7\%$		20,000	
ICF/MR Non-Personnel Cost $30,000 \times 33.3\%$			10,000

Total hours paid are allocated on the same basis as the cost.

NOTE: For the cost report period ended June 30, 1984, allocated personnel cost hours may be omitted from the report.

Non-personnel Costs: Nonpersonnel costs include all costs not defined as personnel related, allocated personnel or a purchased service. Non-personnel costs include but are not limited to –

1. Supplies;
2. Repairs;
3. Food;
4. Utilities;
5. Travel expenses;
6. Freight;
7. Postage; and
8. Fixed costs.

Cost Categories: The cost categories reported on the schedule coincide with the categories reported on the cost report (Form FA-66), except that additional detail has been requested for the nursing category. Items to be included in each category include but are not limited to –

Administration:

1. Administrator/Superintendent
2. Assistant Administrator(s)
3. Other Administrative Support
 - Personnel and Staff Development
 - Word Processing
 - Receptionist/Switchboard
 - Security and Safety
 - Business Office, Accounting Purchasing
 - Inventory and Warehouse
 - Central Records
 - Other Clerical Support
4. Administration-related non-personnel costs.

Dietary:

1. Dieticians and nutritionists
2. Food service preparation
3. Food service supervisors and clerical support
4. Dietary related non-personnel costs

Housekeeping:

1. Housekeepers and custodians
2. Housekeeping/custodial supervisors and clerical support
3. Housekeeping-related non-personnel costs

Laundry:

1. Laundry workers and seamstresses
2. Laundry supervisors and clerical support
3. Laundry-related non-personnel costs

Direct Care:

1. Direct care staff, houseparents, or counselors
2. House managers
3. Human resource technicians
4. Direct care-related non-personnel costs

Direct Care Administration:

1. Unit directors or team managers
2. Qualified Mental Retardation Professionals (QMRP)
3. Mental retardation program specialists
4. Residential services or program coordinators
5. Direct care supervisors and supervisors at large
6. Psychological service assistants

7. Direct care scheduling personnel
8. Direct care clerical support staff
9. Direct care-related non-personnel costs

Active Treatment Services:

1. Physical therapists and aides
2. Occupational therapists and aides
3. Psychologists and assistants
4. Speech therapists, audiologists, and aides
5. Recreational therapists and aides
6. Resident transportation
7. Resident program and medical records
8. Behavioral modification specialists
9. Religious services.
10. Active treatment services clerical support
11. Active treatment service-related non-personnel costs

Medical Services:

1. Health services supervisor
2. Registered or licensed Practical Nurses
3. Nursing administration and clerical support
4. Medical service-related non-personnel costs

Social Services:

1. Social service director
2. Social service workers
3. Social service clerical support
4. Social service-related non-personnel costs

Plant Related:

1. Maintenance technicians
2. Painters, carpenters, electricians, or plumbers
3. Groundskeepers
4. Mechanics and vehicle maintenance
5. Plant-related non-personnel costs

Fixed Costs:

1. Rent/lease
2. Interest
3. Depreciation
4. Real estate taxes

Ancillary Costs:


1. Physicians and clinic
2. Dental
3. Pharmacy
4. Laboratory
5. Radiology
6. EEG/EKG
7. Indirect costs allocated to ancillary areas
8. Ancillary services support staff
9. Other ancillary service related non-personnel costs

Schedule B-1 Supplement - Other Revenue: This form provides additional information and detail to the revenue information reported on Schedule B-1 of Form FA-66. Revenue information must be identified as Personnel related, allocated personnel or purchased services related, non-personnel related, or not offsetting in order to make the proper cost component offsets. Any offset amounts which cannot be specifically identified as personnel or non-personnel related must be allocated by the method to most accurately reflect the cost component to be offset.

Schedule B-2 Supplement - Unallowable Expenses: This form provides additional information and detail to the unallowable cost information reported on Schedule B-2 of Form FA-66. Unallowable administrative expense must be identified as personnel related, allocated personnel or purchased service, or non-personnel in order to make the proper cost component adjustments. Amounts will be identified as they were reported on Schedule B - Supplement.

Distribution: The facility sends two copies of Form FA-66MR to the Department and retains one copy for the facility's files.

Retention: Form FA-66MR must be retained as required by 471 NAC 12-011.09.



Nebraska Department of Social Services
INTERMEDIATE CARE FACILITIES FOR THE MENTALLY RETARDED
COST REPORT SUPPLEMENT

SCHEDULE B SUPPLEMENT
Operating Expenses

COST CATEGORIES	PERSONNEL RELATED		ALLOCATED PERSONNEL COST OR PURCHASED SERVICE		NON-PERSONNEL COSTS	TOTAL COSTS	Cost Report Schedule B Reference
	Hours Paid	Cost	Hours Paid	Cost			
1. Administration							Line 12
2. Dietary							Line 13
3. Housekeeping							Line 14
4. Laundry							Line 15
5. Resident Care							
5a. Direct Care							
5b. Direct Care Administration							
5c. Active Treatment Services							
5d. Medical Services							
5e. Total Resident Care Nursing (Total Lines 5a, 5b, 5c & 5d)							Line 16
5f. Social Services							Line 18
5g. Total Resident Care (Total Lines 5a & 5f)							
6. Plant Related							Line 17
7. Total Operating Costs (Total Lines 1, 2, 3, 4, 5g & 6)							Lines 21 thru 24
8. Fixed Costs							
9. Ancillary Costs *							Line 19
10. GRAND TOTALS							Line 26

* State Owned Facilities Only

SCHEDULE B-1 SUPPLEMENT
Other Revenue

OTHER REVENUE CATEGORY	PERSONNEL RELATED REVENUE OFFSET	ALLOCATED OR PURCHASED SERVICE RELATED REVENUE OFFSET	NON-PERSONNEL RELATED REVENUE OFFSET	REVENUE NOT OFFSET	TOTAL	Cost Report Schedule B-1 Reference
1. Gifts and Grants Restricted						Line 10a
2. Investment Income, Operating Funds						Line 10c
3. Meals Sold Employees, Guests, etc.						Line 10f
4. Purchase Discounts						Line 10g
5. Rental of Non-Patient Facilities						Line 10h
6. Telephone						Line 10i
7. Vending Machines						Line 10j
8. Out-Patient Revenue						Line 10k
9. Other Revenue						
9a. Other Offsetting Revenue Operating						
9b. Other Offsetting Revenue Fixed						
9c. Other Revenue Not Off-Set						
9d. Total Other Revenue (Total Lines 9a, 9b and 9c)						Line 10k
10. Gifts and Grants, Unrestricted; Invest. Income, Funded Depreciation & Invest. Income, Grants & Gifts						Line 10b Line 10e & 10d
TOTAL (Total Lines 1, 2, 3, 4, 5, 6, 7, 8, 9d & 10)						Line 10

SCHEDULE B-2 SUPPLEMENT
Unallowable Expenses

	PERSONNEL RELATED		ALLOCATED OR PURCHASED SERVICE		NON-PERSONNEL COST	TOTAL	Cost Report Schedule B-2 Reference
	Hours	Amount	Hours	Amount			
Unallowable Administration Expense							Line 12a thru 12t